



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

NEW RICHMOND CITY UTILITIES _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES

Utility Address: 156 E FIRST STREET
NEW RICHMOND, WI 54017

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN HENRY MCLAUGHLIN

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/21/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**
156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:RALPH BERENDS, COMMISSION MEMBER
PATRICK MCGURRAN, COMMISSION MEMBER
ROBERT MULLEN, PRESIDENT
WILLIAM SMITH, COMMISSION MEMBER
GERALD WARNER, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	666,282	652,602	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	280,481	337,904	2
Depreciation Expense (403)	79,451	73,466	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	106,159	105,251	5
Total Operating Expenses	466,091	516,621	
Net Operating Income	200,191	135,981	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	200,191	135,981	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,299	71,241	10
Miscellaneous Nonoperating Income (421)	0	11,747	11
Total Other Income	40,299	82,988	
Total Income	240,490	218,969	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	240,490	218,969	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,547	36,266	14
Amortization of Debt Discount and Expense (428)	860	864	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	22,521	23,450	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	53,928	60,580	
Net Income	186,562	158,389	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,063,163	931,360	20
Balance Transferred from Income (433)	186,562	158,389	21
Miscellaneous Credits to Surplus (434)	98,946	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	26,586	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,348,671	1,063,163	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	40,299	5
Total (Acct. 419):	40,299	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PY EXPENSES PAID BY TIF	98,946	9
Total (Acct. 434):	98,946	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	666,282	0	0	0	666,282	1
Less: interdepartmental sales	3,629		0	0	3,629	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	662,653	0	0	0	662,653	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	115,394		115,394	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,301		9,301	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	124,695	0	124,695	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,364,643	4,184,598	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,018,933	936,718	2
Net Utility Plant	3,345,710	3,247,880	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	315,266	410,583	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	315,266	410,583	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	380,033	129,302	8
Temporary Cash Investments (132)	408,782	445,777	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,304	46,182	11
Other Accounts Receivable (143)	4,754	4,747	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,229	8,199	14
Materials and Supplies (150)	12,388	10,302	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,362	17
Total Current and Accrued Assets	863,490	647,871	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	244,286	276,003	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	244,286	276,003	
Total Assets and Other Debits	4,768,752	4,582,337	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,490,518	1,490,518	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,348,671	1,063,163	23
Total Proprietary Capital	2,839,189	2,553,681	
LONG-TERM DEBT			
Bonds (221)	454,324	625,692	24
Advances from Municipality (223)	366,857	385,574	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	821,181	1,011,266	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	97,772	12,035	28
Payables to Municipality (233)	3,305	3,539	29
Customer Deposits (235)			30
Taxes Accrued (236)	98,480	98,480	31
Interest Accrued (237)	8,797	11,119	32
Other Current and Accrued Liabilities (238)	35,654	31,724	33
Total Current and Accrued Liabilities	244,008	156,897	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	864,374	860,493	41
Total Liabilities and Other Credits	4,768,752	4,582,337	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,364,643	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,364,643	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,018,933	0	0	0	10
Total Accumulated Provision	1,018,933	0	0	0	
Net Utility Plant	3,345,710	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	936,718				936,718	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	79,451				79,451	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,014				8,014	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	87,465	0	0	0	87,465	13
Debits during year						14
Book cost of plant retired	5,250				5,250	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,250	0	0	0	5,250	19
Balance End of Year	1,018,933	0	0	0	1,018,933	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,388	10,302	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,388	10,302	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	2,880	320	2,560	1
1992 A GO BOND	6,910	542	6,368	2
AMORTIZATION OF LT INTEREST	229,269	6089	235,358	3
Total			244,286	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,490,518	1
Changes during year (explain):		2
Balance end of year	<u>1,490,518</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	454,324	1
Total Bonds (Account 221):				454,324	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 A GO BOND	08/15/1996	10/15/2015	4.65%	95,930	1
1992 A GO BOND	07/15/1992	10/15/2011	5.25%	270,927	2
Total for Account 223				366,857	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	98,480	1
Accruals:		
Charged water department expense	108,470	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	108,470	
Taxes paid during year:		
County, state and local taxes	96,169	6
Social Security taxes	11,850	7
PSC Remainder Assessment	451	8
Other (explain):		
NONE		9
Total payments and other debits	108,470	
Balance end of year	98,480	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 MRB	0	10,793	10,793	0	1
1997C REVENUE BOND	5,444	19,754	21,837	3,361	2
Subtotal	5,444	30,547	32,630	3,361	
Advances from Municipality (223)					
1992 A GO BOND	4,412	17,503	17,695	4,220	3
1996A GO BOND	1,263	5,018	5,065	1,216	4
Subtotal	5,675	22,521	22,760	5,436	
Other Long-Term Debt (224)					
DEBT TRANSFERED TO UNREGULATED SEWER	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	11,119	53,068	55,390	8,797	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	860,493	0	0	0	0	860,493	1
Add credits during year:							
For Services	284					284	2
For Mains	3,597					3,597	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	864,374	0	0	0	0	864,374	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO ELECTRIC	218,165	1
ADVANCE TO TIF	91,943	2
DUE FROM DEBT SERVICE	5,158	3
Total (Acct. 123):	315,266	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Special Funds (125):		
NONE		5
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,304	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	49,304	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	4,754	13
Total (Acct. 143):	4,754	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	8,229	14
Total (Acct. 145):	8,229	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNI, REFUSE	3,305	18
Total (Acct. 233):	3,305	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,273,965	0	0	0	4,273,965	1
Materials and Supplies	11,345	0	0	0	11,345	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	977,825	0	0	0	977,825	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	862,433	0	0	0	862,433	6
Other (specify):					0	7
Average Net Rate Base	2,445,052	0	0	0	2,445,052	
Net Operating Income	200,191	0	0	0	200,191	8
Net Operating Income as a percent of						
Average Net Rate Base	8.19%	N/A	N/A	N/A	8.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,490,518	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,205,917	3
Other (Specify):		4
Total Average Proprietary Capital	2,696,435	
Net Income		
Net Income	186,562	5
Percent Return on Proprietary Capital	6.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of New Richmond Water Utility, an enterprise fund of the City of New Richmond as of December 31, 1999 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, the Annual Report is not designed for those who are not informed about such matters.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 17, 2000

Identification and Ownership - Contract Operations (Page iv)

REVIEW LETTER RESPONSE FOLLOWS:

#1, "Our auditing firm will help us with this on the 2000 annual report."
#2, "We will provide more detail in the future."
#3, Changes to numbers of metered general customers numbers on page W-2 provided. Now totals 2,274.
#4, "Our auditing firm will help us with this on the 2000 annual report."
#5, "Our auditing firm will help us with this on the 2000 annual report."
Review closed.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 15, 2000

Mr. Dennis A. Horner, Utility Manager
New Richmond Municipal Water & Sewer
156 East First Street
New Richmond, WI 54017-1892

1999 Analytical Review DWCCA-4140-PJL

Dear Mr. Horner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The schedule on page W-16 reports the addition of 30 services and the retirement of 17 services, although on page W-8 there is only \$869 added and no retirement in Account 345, Services. If the 30 services were installed and paid for by a contractor, the actual or estimated cost should be recorded by debiting Account 345, Services, and crediting Account 271, Contributions in Aid of Construction. The estimated cost of the 17 services which were retired should be removed from the utility's records by debiting Account 110, Accumulated Depreciation, and crediting Account 345, Services. Please provide this office with a copy of the adjusting journal entries which will be recorded in 2000 for the activity in services during 1999.

Please provide the total cost and the account charged for the Hallie West End Project booster station building, for which equipment costs are added to Accounts 325 and 328 during 1999 on page W-8.

2. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, in the future please provide descriptions of amounts reported using other than account titles.

3. Please provide an explanation of the difference between the 1,998 services in use reported on page W-16 and the 2,829 metered customers reported in column (b) of the Water Operating Revenues - Sales of Water schedule on page W-2.

4. On page W-16 there are 17 water services reported as removed or permanently disconnected during the year. However, on page W-8 there are no dollars reported as retired for Account 345, Services. Please explain.

5. In item number 3 of our letter dated June 7, 1999, regarding our review of the utility's 1998 annual report, we wrote the following.

During our review, we noted that while you report 155 water services as

FINANCIAL SECTION FOOTNOTES

added during the year, you only report \$1,888 for Contributions in Aid of Construction for services in Account 271 on page F-18. Please explain.

The response we received on July 23, 1999, indicated that the 1999 report would be adjusted accordingly. There is no such adjustment reported in the 1999 report and it appears that the same situation exists again in the 1999 report with 30 services reported added on page W-16 and only \$869 reported as added to Account 345 on page W-8. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4140.doc

cc: Mr. Robert Mullen, President

RESPONSE RECEIVED BY FAX ON 1/18/2001. SEE FOOTNOTES TO ID & OWNERSHIP -
CONTRACT OPERATIONS FOR DETAIL.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	649,585	1
Total Sales of Water	649,585	
Other Operating Revenues		
Forfeited Discounts (470)	1,427	2
Miscellaneous Service Revenues (471)	4,309	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,961	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,697	
Total Operating Revenues	666,282	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	53,951	9
Water Treatment Expenses (630-635)	5,952	10
Transmission and Distribution Expenses (640-655)	98,882	11
Customer Accounts Expenses (901-904)	21,080	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	100,616	14
Total Operation and Maintenance Expenses	280,481	
Other Operating Expenses		
Depreciation Expense (403)	79,451	15
Amortization Expense (404-407)		16
Taxes (408)	106,159	17
Total Other Operating Expenses	185,610	
Total Operating Expenses	466,091	
NET OPERATING INCOME	200,191	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	101	142	1
Commercial	13	219	3,720	2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	320	3,862	
Metered Sales to General Customers (461)				
Residential	2,010	110,000	269,280	4
Commercial	244	53,000	89,181	5
Industrial	20	78,000	76,126	6
Total Metered Sales to General Customers (461)	2,274	241,000	434,587	
Private Fire Protection Service (462)	22		9,387	7
Public Fire Protection Service (463)	2,300		168,426	8
Other Sales to Public Authorities (464)	37	21,000	29,694	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	3,000	3,629	12
Total Sales of Water	4,654	265,320	649,585	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	168,426	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	168,426	
Forfeited Discounts (470):		
Customer late payment charges	1,427	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,427	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES	4,309	7
Total Miscellaneous Service Revenues (471)	4,309	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,961	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	10,961	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	4,391	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,605	7
Operation Supplies and Expenses (623)	2,069	8
Maintenance of Pumping Plant (625)	20,886	9
Total Pumping Expenses	53,951	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,755	10
Chemicals (631)	3,197	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	5,952	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,220	14
Operation Supplies and Expenses (641)	5,046	15
Maintenance of Distribution Reservoirs and Standpipes (650)	37,153	16
Maintenance of Mains (651)	6,936	17
Maintenance of Services (652)	18,211	18
Maintenance of Meters (653)	12,316	19
Maintenance of Hydrants (654)	4,000	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	98,882	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,096	22
Accounting and Collecting Labor (902)	16,963	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	21	25
Total Customer Accounts Expenses	21,080	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,152	27
Office Supplies and Expenses (921)	4,212	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,865	30
Property Insurance (924)	4,828	31
Injuries and Damages (925)	2,286	32
Employee Pensions and Benefits (926)	51,078	33
Regulatory Commission Expenses (928)	29	34
Miscellaneous General Expenses (930)	11,927	35
Transportation Expenses (933)	3,572	36
Maintenance of General Plant (935)	3,667	37
Total Administrative and General Expenses	100,616	
Total Operation and Maintenance Expenses	280,481	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		98,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,311	2
Net property tax equivalent		96,169	
Social Security		9,539	3
PSC Remainder Assessment		451	4
Other (specify): NONE			5
Total tax expense		106,159	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229900				3
County tax rate	mills		3.709000				4
Local tax rate	mills		10.486000				5
School tax rate	mills		10.549900				6
Voc. school tax rate	mills		1.551100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.525900				10
Less: state credit	mills		1.733600				11
Net tax rate	mills		24.792300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.486000				14
Combined School Tax Rate	mills		12.101000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.587000				17
Total Tax Rate	mills		26.525900				18
Ratio of Local and School Tax to Total	dec.		0.851507				19
Total tax net of state credit	mills		24.792300				20
Net Local and School Tax Rate	mills		21.110827				21
Utility Plant, Jan. 1	\$	4,184,596	4,184,596				22
Materials & Supplies	\$	10,302	10,302				23
Subtotal	\$	4,194,898	4,194,898				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,194,898	4,194,898				26
Assessment Ratio	dec.		0.869800				27
Assessed Value	\$	3,648,722	3,648,722				28
Net Local & School Rate	mills		21.110827				29
Tax Equiv. Computed for Current Year	\$	77,028	77,028				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	98,480					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,025		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,835		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,860	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	72,785	16,675	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,105	88,728	20
Total Pumping Plant	213,529	105,403	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,430		23
Total Water Treatment Plant	5,430	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,025	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,835	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	144,860	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,200		85,260	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			91,833	20
Total Pumping Plant	4,200	0	314,732	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,430	23
Total Water Treatment Plant	0	0	5,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			70	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	2,322,284	8,696	27
Fire Mains (344)	0		28
Services (345)	373,059	869	29
Meters (346)	250,608	32,761	30
Hydrants (348)	275,563	1,992	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	3,655,715	44,318	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	93,001		34
Office Furniture and Equipment (391)	9,746	728	35
Computer Equipment (391.1)	7,032	4,302	36
Transportation Equipment (392)	24,476	20,325	37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	16,320	1,064	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	2,463		41
Communication Equipment (397)	2,982	600	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,610	9,865	44
Other Tangible Property (399)	0		45
Total General Plant	163,754	36,884	
Total utility plant in service directly assignable	4,183,288	186,605	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,183,288	186,605	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			433,604	26
Transmission and Distribution Mains (343)			2,330,980	27
Fire Mains (344)			0	28
Services (345)			373,928	29
Meters (346)	780		282,589	30
Hydrants (348)	270		277,285	31
Other Transmission and Distribution Plant (349)			327	32
Total Transmission and Distribution Plant	1,050	0	3,698,983	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			93,001	34
Office Furniture and Equipment (391)			10,474	35
Computer Equipment (391.1)			11,334	36
Transportation Equipment (392)			44,801	37
Stores Equipment (393)			339	38
Tools, Shop and Garage Equipment (394)			17,384	39
Laboratory Equipment (395)			585	40
Power Operated Equipment (396)			2,463	41
Communication Equipment (397)			3,582	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			16,475	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	200,638	
Total utility plant in service directly assignable	5,250	0	4,364,643	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	5,250	0	4,364,643	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,406	25,406	1
February			20,211	20,211	2
March			21,526	21,526	3
April			15,871	15,871	4
May			22,727	22,727	5
June			25,366	25,366	6
July			36,956	36,956	7
August			49,834	49,834	8
September			52,112	52,112	9
October			39,248	39,248	10
November			27,662	27,662	11
December			21,199	21,199	12
Total for year	0	0	358,118	358,118	
Less: Measured or estimated water used in main flushing and water treatment during year				3,743	13
Less: Other utility use				5,635	14
Other utility use explanation:					15
Rinks, fire department					
Water pumped into distribution system				348,740	16
Less: Water sold				265,320	17
Losses and unaccounted for				83,420	18
Percent unaccounted for to the nearest whole percent (%)				24%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,371	21
Date of maximum: 9/21/1999					22
Cause of maximum:					23
Friday canning, dry weather lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				153	24
Date of minimum: 4/20/1999					25
Total KWH used for pumping for the year				329,362	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1932	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1932	1945	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	ST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1988			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1964	1964	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	131	131	10
Total capacity in gallons	300,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,925	0	0	0	1,925	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	660	0	0	0	660	3
M	D	2.000	4,698	0	0	0	4,698	4
M	D	4.000	6,221	0	0	0	6,221	5
A	D	6.000	2,668	0	0	0	2,668	6
M	D	6.000	98,118	290	0	0	98,408	7
M	D	8.000	48,716	0	0	0	48,716	8
M	D	10.000	18,080	0	0	0	18,080	9
M	D	12.000	19,855	0	0	0	19,855	10
M	S	16.000	116	0	0	0	116	11
Total Within Municipality			201,057	290	0	0	201,347	
M	D	8.000	600	0	0	0	600	12
M	D	12.000	5,600	0	0	0	5,600	13
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			207,257	290	0	0	207,547	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,692	4	17	0	1,679	10	1
M	1.000	413	25	0	0	438	167	2
M	1.250	12	0	0	0	12	12	3
M	1.500	57	0	0	0	57	42	4
M	2.000	26	0	0	0	26		5
M	3.000	5	1	0	0	6		6
M	4.000	5	0	0	0	5		7
M	6.000	17	0	0	0	17	12	8
M	8.000	1	0	0	0	1		9
Total Utility		2,228	30	17	0	2,241	243	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,245	168	64	(6)	2,343	271	1
1.000	63	6	0	1	70	6	2
1.250	13	0	0	0	13	0	3
1.500	24	9	0	0	33	6	4
2.000	28	0	0	(1)	27	1	5
3.000	11	2	0	0	13	0	6
4.000	4	0	0	0	4	4	7
6.000	2	1	0	0	3	0	8
8.000	2	0	0	0	2	1	9
Total:	2,392	186	64	(6)	2,508	289	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,052	205	7	14	1	64	2,343	1
1.000	7	42	7	6	2	6	70	2
1.250	0	11	0	2	0	0	13	3
1.500	0	24	2	2	0	5	33	4
2.000	0	18	2	6	1	0	27	5
3.000	0	3	3	6	0	1	13	6
4.000	0	0	1	2	0	1	4	7
6.000	0	0	2	0	0	1	3	8
8.000	0	0	0	2	0	0	2	9
Total:	2,059	303	24	40	4	78	2,508	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	360	2	1	1	362	2
Total Fire Hydrants	366	2	1	1	368	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	468
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	153

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation labor (620) - reclassification of hours.

Maintenance of pumping plant (625) - reclassification of hours.

Operation labor (640) - more labor for turn-ons and flushing.

Maintenance of standpipes (650) - tower painting in 1998.

Maintenance of services (652) - more time spent locating services - diggers hotline.

Accounting and collecting labor (902) - wage increase.

Outside services employed (923) - testing.

Water Utility Plant in Service (Page W-08)

New booster station - Hallie West End Project

Water Mains (Page W-15)

additional mains financed by contractor.

Water Services (Page W-16)

ADDITIONS WERE INSTALLED AND PAID FOR BY CONTACTOR.

Meters (Page W-17)

Meter adjustment to physical count.
